

TABLE D-14

**BANK AND CORPORATION FRANCHISE TAX RETURNS AND
STATE NET INCOME, BY INDUSTRY
CALIFORNIA, 2004 INCOME YEAR a/
(Income in \$1,000)**

Industry	Corporations reporting net income subject to state taxation		All reporting corporations	
	Number	Net income	Number	Net income less net loss
Agriculture, forestry and fisheries	6,484	\$2,234,001	10,997	\$1,651,905
Construction	33,604	9,038,378	54,636	7,649,309
Manufacturing	26,303	32,645,772	48,148	19,237,176
Durable goods	13,831	15,581,184	25,647	5,705,336
Nondurable goods	8,924	16,814,425	17,917	13,544,929
Services	139,565	22,275,660	250,585	7,037,629
Business services	50,967	10,193,872	96,282	(321,437)
Professional services b/	35,718	3,190,320	54,737	2,742,811
Other services	55,861	8,772,038	104,750	4,476,371
Trade	70,098	24,584,188	122,248	12,518,510
Retail trade	40,183	12,184,699	76,007	9,738,748
Wholesale trade	36,168	12,534,831	59,934	9,684,284
Banks, savings and loans, and other lending institutions	401	14,849,910	846	13,463,753
Real Estate	37,434	8,785,327	68,171	7,286,970
Investment and insurance companies, and other financials	15,192	9,487,855	28,850	6,558,484
Utilities	9,689	7,241,122	18,031	146,565
Total	344,456	\$130,907,962	616,805	\$82,328,028

a/ Includes bank and corporation franchise tax returns received through December of the succeeding year.

Returns for a given income year include those for the calendar year and fiscal years ended therein.

Excludes corporation income tax returns.

b/ Includes doctors, dentists, psychiatrists, physical therapists and lawyers incorporated as professional corporations.

Franchise Tax Board, Economic and Statistical Research Bureau, (916) 845-3400

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